

Exhibit 560



**CURRICULUM VITAE
OF
MARC E. LANDY, CPA**

POSITION	Partner, AlixPartners, LLP, New York, New York
EDUCATION	University of Florida, Gainesville, FL-BS Accounting
PROFESSIONAL HISTORY	<p>Mr. Landy has over forty years of professional experience. Most recently, he has worked as a forensic accountant and financial advisor. Previously he spent approximately eleven years in industry. He began his career in public accounting.</p> <p><u>Forensic Accountant, Financial Advisor and Interim Chief Financial Officer (“CFO”):</u></p> <p>Mr. Landy joined AlixPartners in 2008. He has been a Partner since 2023. His experience at AlixPartners includes both forensic and advisory roles, including roles as an interim CFO.</p> <p>Prior to joining AlixPartners, Mr. Landy was with Goldin Associates (New York, NY) for four years where he led investigations, provided other forensic review services and financial litigation support.</p> <p><u>Industry:</u></p> <p>Mr. Landy spent approximately eleven years in the software/Internet industry. For most of that time (approximately seven years), Mr. Landy was Chief Financial Officer of LTWC Corporation (Stamford, CT), a public company that operated as an application service provider in marketing services and e-learning. Prior to that, Mr. Landy was with FlexiInternational Software (Shelton, CT), and DataEase International, Inc. (Trumbull, CT) in various management roles.</p> <p><u>Public Accounting:</u></p> <p>Mr. Landy spent the first ten years of his career in public accounting, including more than eight years at Ernst & Young in their New York and Washington, DC offices, where he was a Senior Audit Manager. His primary client for more than four years was Mobil Corporation. Mr. Landy began his career as an auditor at Morrison, Brown, Argiz & Farra, LP (Miami, FL).</p>

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**PROFESSIONAL
EXPERIENCE**

Accounting Systems Forecasting and Operations:

Implemented general ledgers and financial reporting systems in the U.S. and abroad for a money center bank, and other financial services companies in the insurance and reinsurance industries.

Developed and led the development of financial forecasts, projections and budget models, including reporting against actuals.

Financial Statement Preparation and SEC Filings:

As a CFO, was responsible for all Securities and Exchange Commission filings (e.g.: 10-K, 10-Q, 8-K, registration statements, etc.) Was the principal accounting officer, responsible for preparing financial statements and management's discussion and analysis included in the filings.

Provide financial reporting advice and analysis to investors, counsel and other interested parties

Forensic Accounting, Accounting Advisory, Litigation Support and Expert Witness:

Related party transactions – led multiple forensic accounting investigations on behalf of various parties litigating the propriety of related party transactions. Cases have included Residential Capital, Adelphia Communications, WorldCom. Testified as expert witness with respect to preferential transfers in Residential Capital Bankruptcy.

Generally Accepted Accounting Principles – Leading/led multiple forensic accounting investigations on behalf of audit committees, management teams and individual executives in connection with U.S. Securities and Exchange Commission enforcement actions.

Various Swiss Banks – Leading/led multiple investigations in support of Independent Examiner engaged to verify information submitted to the U.S. Department of Justice in connection with a program for non-prosecution agreements.

Madoff – Financial Advisor to the Madoff Trustee in connection with clawback litigation.

Enron – Led team investigating the audits of the LJM partnerships, special purpose entities integral to much of the Enron fraud.

Auditing:

Participated and managed audits of major North American and multi-national companies (including a Fortune 10 company) across a number of industries, principally energy and chemicals.

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**SPEECHES/
PUBLICATIONS**

“Time To Be Proactive,” ABI World, (April 2010)

“Making a Federal Case Out of State Sales Taxes”, Boardmember.com,
(February 2012)

“Is your portfolio company ready for prime time?”, privatefundscfo.com
(June 2021)

TESTIMONY

In re: Residential Capital, LLC, et al. Litigation, 2013 (United States District
Court, Southern District of New York) – report, deposition testimony, court
testimony

**PROFESSIONAL
AND BUSINESS
AFFILIATIONS**

Member of the American Institute of Certified Public Accountants.

Chartered Global Management Accountant.